1950

File No. Finance II/50 (R)

Legal Department

B BRANCH

Subject:—

Rules under the Bombay Finance Act, 1932

E. b. 7

File No. Finance II/50 (R)

Gen. 194 a.

86-B

Legal Department.

The draft notification at page 95 ante is xxxxx in order. Retrospective effect cannot be given to the proposed amendments.

2. The First Schedule to the Bombay Finance Act makes distinction between charges for lights and fans and for any other purpose. It does not draw distinction between charges for lights used for such business as a photographer or cinematograph studio and for lights used for other purposes. As the Act stands, lights for studio purposes will have to be charged at the rates prescribed for lights and fans.

Id/-J.R.D. 13/1
Additional Secretary to Government.

U. R. to F.D. No. 627 dated the 14th January 1950.

BKS. 7/7

Legal Department.

The definition of "legal representative" on p.3 ante which is based on regulation 2(g) of the Sales Tax ~~&~~ Tribunal Regulations is in order.

2. The necessary provision for sending a copy of the appeal to the Chief Newspaper Advertisements Tax Officer has been made in Form B on p.27 ante.

3. Regulation 17 should be deleted as proposed by Mr. Gidwani. Necessary consequential amendments have been made in the draft Regulations.

4. The draft regulation 25 on p.19 ante and draft form C on p. 27 ante as slightly amended are legally in order.

Id/-J.R.D.25/1
Additional Secretary to Government.

U.R. to F.D. No. 1203 Dated the 25th January 1950.

BKS. 7/7

Legal Department.

Under section 11(3) of the Act rules made thereunder have to be laid before each House of the State Legislature for one month previous to the next session thereof. As it will not be possible to fulfill the requirement of laying the rules for ~~xx~~ one month before the ensuing Budget Session, the Rules should be laid before the Legisalature for one month previous to the next Autumn Session.

Id/-J.R.D. 10/2
Additional Secretary to Government.

U.R. to R.D. No.2030 Dated the 10th February 1950.

BKS. 7/7

Legal Department.

Paragraph 3 Revenue Department's note at pages 130-131.

Attention is invited to this office U.R. to F.D No. 4135 dated 16-4-49. While suggesting the insertion of new rule 10(a) at page 96 ante it was stated that the question was not entirely free from doubt and that it would be desirable to put the matter on a perfectly valid basis by an amendment of the Bombay Finance Act 1932. The Bombay Finance Act has since been amended by Bombay Act IX of 1950. Clause (3) of section 3 of Bombay Act IX of 1950 has inserted the following clauses in the First schedule to part II of the Act :

"(C) In respect of premises used by any industrial undertaking excluding premises used for residential and office purposes	¼ anna for every two units of energy or fraction thereof.
(d) On units consumed for studio lighting.	¼ anna for every two units of energy, or fraction thereof.

The rates prescribed by new clauses (c) and (d) mentioned ~~xxx~~ above will come into force with effect from the date onwhich Bombay act IX of 1950 is brought into force. Those rates cannot be brought into force retrospectively i.e. from a date anterior to the date on which the Act comes into force.

Paragraph 4 of ~~xx~~ Revenue Department's note at pages 130-131 ante.

It appears that electricity duty has been recovered during the period from 1-4-49 to the date of the publication of the Revenue Department Notification at pages 95-97 at the old rates and the intention is to refund the amount recovered in excess of the rates prescribed by the Revenue Department Notification.

There will be no objectio to refunding the excess amount but such a refund will be considered an expenditure out of the revenues of the State and will be subject to the vote of the Legislature (See U.R. No. 3702 dated 16-3-50).

Id/-J.R.D. 18/5
Additional Secretary to Government.

U R. to R.D. No. 8832, dated the 19th May 1950.

BIS. 7/7

Legal Department.

A revised draft notification is sent herewith.

Id/_J.R.D. 10/8
Additional Secretary to Government.

U.R. to R.D.No. 11433 ,dated the 11th August 1950.

BKS. 7/7

NOTIFICATION.

Revenue Department,

Bombay Castle, August 1950.

Bombay Finance Act, 1932.

No. .-In exercise of the powers conferred by section 8 of the Bombay Finance Act, 1932 (Bom.II of 1932), the Government of Bombay is pleased to appoint the Mamlatdar of Poona City to be Inspecting Officer to inspect the prescribed books of accounts of licensees in Poona City.

By order of the Governor of Bombay,

Secretary to Government.

BKS. 7/7